

State of California
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

Regulation 4065. UNSALABLE CIGARETTES.

Reference: Section 30177, Revenue and Taxation Code.

The board will refund or credit to a distributor the denominated value, less the purchase discount, of identifiable stamps or meter impressions affixed to packages of cigarettes which have become unfit for use or unsalable before distribution, or after distribution if the cigarettes have been returned for credit or have been replaced and proof is submitted to the board showing that the cigarettes have not been used for smoking in California. Claim for refund or credit must be made on a form prescribed by the board and shall be accompanied by a properly executed receipt and a copy of the credit memorandum of the manufacturer for returned stock, or by proof of destruction of the cigarettes with the tax stamps or meter impressions thereon in the presence of an employee of the board authorized to witness the destruction.

History: Adopted June 24, 1959.

Formerly Regulation 4062, amended and renumbered 4065, January 12, 1968.

Amended September 26, 2001, effective February 15, 2002. Changed "indicia" to "stamps or meter impressions".